

subject to duty unless all or part of such cost or value is covered by an allowance of the \$800 or \$1,600 exemption for articles acquired abroad (see §148.33). An effect taken abroad and there changed into a different article is dutiable at its full value when returned to the United States, unless covered in whole or in part by some provision for free entry.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 78-394, 43 FR 49788, Oct. 25, 1978; T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 89-1, 53 FR 51264, Dec. 21, 1988; T.D. 97-75, 62 FR 46441, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48854, Sept. 25, 2009]

§ 148.32 Vehicles, aircraft, boats, teams and saddle horses taken abroad.

(a) *Admission free of duty.* Automobiles and other vehicles, aircraft, boats, teams and saddle horses, together with their accessories, taken abroad for noncommercial use and returned by a returning resident will be admitted free of duty upon being satisfactorily identified.

(b) *Identification of articles taken abroad.* Upon the request of the owner or his agent, the port director will cause any article described in paragraph (a) of this section to be examined before it is taken abroad, and will issue a certificate of registration therefor on CBP Form 4455, or its electronic equivalent. On the return of the article, the certificate may be accepted as satisfactory identification of the described article for the purpose of admitting the article free of duty. In lieu of CBP Form 4455, or its electronic equivalent, the following may be accepted as satisfactory identification of such articles taken abroad:

(1) For an automobile, the State registration card;

(2) For an aircraft, the certificate of registration issued by the Federal Aviation Administration; and

(3) For a pleasure boat, the yacht license or motorboat identification certificate.

(c) *Repairs, alterations, and accessories.* Repairs made abroad to articles described in paragraph (a) of this section, if incidental to use abroad, are not subject to duty. Repairs not incidental to use abroad, and alterations and additions made abroad, will be assessed

with duty upon their value at the rate at which the article itself would be dutiable if imported. Accessories for articles described in paragraph (a) of this section which are acquired abroad are dutiable as if separately imported. Any accessories, repairs, alterations, or additions, which accompany the returning resident at the time of his return to the United States must be included in his baggage declaration.

(d) *Entry.* Entry on a baggage declaration or regular entry (see §148.5) will be required if:

(1) The owner or his agent is unable to produce a proper registration card or certificate to cover the article;

(2) A claim for free entry of repairs, alterations, additions, or accessories is to be made under the \$800 or \$1,600 returning resident's exemption for articles acquired abroad; or

(3) Duty is to be collected.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46441, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48854, Sept. 25, 2009; CBP Dec. 15-14, 80 FR 61291, Oct. 13, 2015]

§ 148.33 Articles acquired abroad.

(a) *Exemption.* Each returning resident is entitled to bring in free of duty and internal revenue tax under subheadings 9804.00.65, 9804.00.70 and 9804.00.72, and Chapter 98, U.S. Note 3, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), articles for his personal or household use which were purchased or otherwise acquired abroad merely as an incident of the foreign journey from which he is returning, subject to the limitations and conditions set forth in this section and §§148.34-148.38. The aggregate fair retail value in the country of acquisition of such articles for personal and household use must not exceed:

(1) \$800, and provided that the articles accompany the returning resident;

(2) \$800 in the case of a direct arrival from a beneficiary country, as defined in U.S. Note 4 to Chapter 98, Harmonized Tariff Schedule of the United States, whether or not the articles accompany the returning resident. Articles acquired elsewhere than in such beneficiary country that do not accompany the returning resident are not entitled to the duty exemption; or